

<u>Line</u>	<u>Calendar Year</u> (a)	<u>Billed Revenue</u> (b)	<u>Bad Debt Expense</u> (c)	<u>Uncollectible Rate</u> (d)
1	2010	\$ 80,869,897	\$ 423,461	0.52%
2	2011	79,943,718	121,747	0.15%
3	2012	65,560,753	274,294	0.42%
4	2013	85,060,468	255,750	0.30%
5	2014	101,638,564	312,368	0.31%
6	5-Year Average	\$ 82,614,680	\$ 277,524	0.34%
	<u>Staff's Adjusted Test Year Revenue</u>	<u>Five Year Average Bad Debt %</u>	<u>Staff's Adjusted Bad Debt</u>	
7	\$ 81,327,423	0.34%	\$ 273,200	
8		SD Per Books	\$ 255,750	
9		Staff Adjustment	17,450	
	<u>Staff's Revenue Deficiency</u>	<u>Five Year Average Bad Debt %</u>	<u>Bad Debt Adjustment On Staff's Revenue Deficiency</u>	
10	\$ 1,482,988	0.34%	\$ 4,982	

**SOURCES:**

Columns a through c, lines 1 - 5: Email from Rick Tunning on 3/24/15  
Columns b and c, line 6: Average lines 1 through 5  
Column d, lines 1 - 6: Column c / Column b  
Column a, line 7: EJP-1 Sch 2, column d, line 2 - EJP-1 Sch 3, column o, line 2  
Column b, line 7: line 6, column c / column b  
Column c, line 7: line 7, column a \* column b  
Column c, line 8: Email from Rick Tunning on 3/24/15  
Column c, line 9: column c, line 7 - line 8  
Column a, line 10: EJP-1 Sch 1, column b, line 8  
Column b, line 10: line 6, column c / column b  
Column c, line 10: line 10, column a \* column b